#### Exhibit A

**Proposed Order** 

#### UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY

#### Caption in Compliance with D.N.J. LBR 9004-1(b)

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In re:

BED BATH & BEYOND INC., et al., 1

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

# ORDER SUSTAINING PLAN ADMINISTRATOR'S NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS (503(b)(9) Claims No. 1)

The relief set forth on the following pages, numbered two (2) through four (4), is **ORDERED**.

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<sup>&</sup>lt;sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at https://restructuring.ra.kroll.com/bbby.

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINETEENTH

OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

Upon the objection (the "Objection")<sup>2</sup> of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, objecting to the claims identified on the attached **Exhibit 1** (the "Disputed Claims"); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

#### IT IS HEREBY ORDERED THAT:

- 1. The Objection is sustained.
- 2. As is set forth in the column entitled "Claim Amount & Classification if Objection Granted" on **Exhibit 1** to this Order, each Disputed Claim is hereby either (a) disallowed entirely or (b) reclassified as a Class 6 General Unsecured Claim.
- 3. The Claims and Noticing Agent is authorized to modify the Claims Register to reflect the relief granted by this Order.

<sup>&</sup>lt;sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINETEENTH

OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

4. Nothing in this Order shall affect any party's rights with respect to the Disputed Claims as reclassified, and all parties' rights with respect to such claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's

rights to object in the future to any Disputed Claim on any grounds permitted by bankruptcy or

nonbankruptcy law.

5. Nothing in this Order shall be deemed (i) an admission as to the validity of any

claim or as an allowance of any claim; (ii) a waiver of the Debtors' or Plan Administrator's

rights to dispute any claim or interest, including the Disputed Claims set forth on Exhibit 1

hereto, on any grounds, including, but not limited to, pursuant to section 502(d) of the

Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or

admission that any claim is of a type referenced or defined in this Objection; (v) a waiver or

limitation of any of the Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy

Code, or applicable law; or (vi) a waiver of any other substantive objection to the Disputed

Claims.

6. Each Disputed Claim and the objections by the Plan Administrator thereto, as set

forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by

Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with

respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant

whose claim is subject to this Order shall only apply to the contested matter which involves

such claimant and shall not act to stay the applicability and/or finality of this Order with respect

to the other contested matters listed in the Objection or this Order.

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINETEENTH

OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

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#### Exhibit 1

**List of Disputed Claims** 

## Case 23-13359-VFP Doc 4156-1 Filed 06/24/25 Entered 06/24/25 21:12:17 Desc Exhibit 1 to Order Sustaining Fix Authoritistator's Nine 490 Fronting Superior (503(b)(9) Claims No. 1)

					Claim Amount & Classification As Filed	Claim Amount & Classification if Objection Granted		
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class Claim Amount	Claim Class Claim Amount	Grounds for Objection	
1	American Home Fashion Inc.	7/18/2023	14189	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim was filed after 7/7/23, the bar date	
					Admin \$0.00	Admin \$0.00	appliable to claims under section 503(b)(9) and	
					503(b)(9) \$40,325.13	503(b)(9) \$0.00	should be disallowed. If the claim is not disallowed,	
					Priority \$0.00	Priority \$0.00	it should be reclassified as a Class 6 General	
					GUC \$0.00	GUC \$0.00	Unsecured Claim becuase: (1) The invoices attached	
					Total \$40,325.13	Total \$0.00	to the proof of claim relate to goods that were	
						DISALLOWED	delivered, if at all, before April 3, 2023. (2) Claimant	
							has also failed to provide documentation	
							establishing that the goods were actually received	
							by the Debtors. Accordingly, claim is not entitled to	
							priority under Section 503(b)(9).	
2	Avanchy LLC	5/18/2023	1652	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General	
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant failed to	
					503(b)(9) \$2,989.28	503(b)(9) \$0.00	provide documentation establishing that the goods	
					Priority \$18,500.00	Priority \$0.00	were actually received by the Debtors. The Plan	
					GUC \$21,717.81	GUC \$43,207.09	Administrator is informed and believes that the	
					Total \$43,207.09	Total \$43,207.09	subject goods were "drop shipped" directly to the	
							customer. Accordingly, claim is not entitled to	
							priority under Section 503(b)(9). (2) Claim is for	
							goods sold and is not entitled to priority under	
							Section 507(a)(4) (employee wages) or Section	
							507(a)(7) (consumer goods deposits).	
3	Barebones Living	7/5/2023	13087	BBBY Management Corporation	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General	
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) The invoices attached	
					503(b)(9) \$7,647.76	503(b)(9) \$0.00	to the proof of claim relate to goods that were	
					Priority \$0.00	Priority \$0.00	delivered, if at all, before April 3, 2023. (2) Claimant	
					GUC \$0.00	GUC \$7,647.76	has failed to provide documentation establishing	
					Total \$7,647.76	Total \$7,647.76	that the goods were actually received by the	
							Debtors. The Plan Administrator is informed and	
							believes that the subject goods were "drop shipped"	
							directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).	
							entitled to priority under Section 505(b)(9).	
4	Bellabu Bear LLC	6/23/2023	8831	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General	
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant failed to	
					503(b)(9) \$130,832.00	503(b)(9) \$0.00	provide documentation that the goods, if any, were	
					Priority \$15,150.00	Priority \$0.00	actually received by the Debtors on or after April 3,	
					GUC \$0.00	GUC \$145,982.00	2023. Accordingly, claim is not entitled to priority	
					Total \$145,982.00	Total \$145,982.00	under Section 503(b)(9). (2) Claim is for goods sold	
							and is not entitled to priority under Section 507(a)(4) (employee wages).	
							(employee wages).	

### Case 23-13359-VFP Doc 4156-1 Filed 06/24/25 Entered 06/24/25 21:12:17 Desc Exhibit 1 to Order Sustaining Fix Authoritistor's Nane 400 Followship (Special Control of Control of

					Claim Amount & Classification As	Claim Amount & Classification if	
					Filed	Objection Granted	
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class Claim Amount	Claim Class Claim Amount	Grounds for Objection
5	Blair Image Elements	5/15/2023	1148	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claim is for pre-
					503(b)(9) \$108,105.50	503(b)(9) \$0.00	petition services performed (not goods received by
					Priority \$0.00	Priority \$0.00	the Debtors on or after April 3, 2023). Accordingly,
					GUC \$0.00	GUC \$108,105.50	claim is not entitled to priority under Section
					Total \$108,105.50	Total \$108,105.50	503(b)(9).
6	Blue Box Opco LLC	7/13/2023	13503	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
		, ,		•	Admin \$0.00	Admin \$0.00	Unsecured Claim because: (1) The invoices attached
					503(b)(9) \$125,368.59	503(b)(9) \$0.00	to the proof of claim relate to goods that were
					Priority \$0.00	Priority \$0.00	delivered, if at all, before April 3, 2023. Accordingly,
					GUC \$0.00	GUC \$125,368.59	claim is not entitled to priority under Section
					Total \$125,368.59	Total \$125,368.59	503(b)(9).
7	Britax Child Safety, Inc.	7/7/2023	11668	Buy Buy Baby, Inc.	Secured \$0.00	Secured \$0.00	This claim should be disallowed because it asserts
	Britan Gilla Sarety, ille.	7,7,2023	11000	24, 24, 242,,	Admin \$0.00	Admin \$0.00	the same liabilities as Claim 9965.
					503(b)(9) \$3,077.00	503(b)(9) \$0.00	-
					Priority \$0.00	Priority \$0.00	1
					GUC \$754,146.68	GUC \$0.00	1
					Total \$757,223.68	Total \$0.00 DISALLOWED	
8	Britax Child Safety, Inc.	7/7/2023	9965	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant failed to
					503(b)(9) \$3,077.00	503(b)(9) \$0.00	provide documentation that the subject goods, if
					Priority \$3,077.00	Priority \$0.00	any, were actually received by the Debtors on or
					GUC \$751,069.68	GUC \$757,223.68	after April 3, 2023. Accordingly, claim is not entitled
					Total \$757,223.68	Total \$757,223.68	to priority under Section 503(b)(9).
9	Brite Star MfgCo	7/25/2023	14977	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim was filed after 7/7/23, the bar date
				•	Admin \$0.00	Admin \$0.00	appliable to claims under section 503(b)(9) and
					503(b)(9) \$30,361.76	503(b)(9) \$0.00	should be disallowed. If the claim is not disallowed,
					Priority \$0.00	Priority \$0.00	it should be reclassified as a Class 6 General
					GUC \$0.00	GUC \$0.00	Unsecured Claim becuase: (1) The invoices attached
					Total \$30,361.76	Total \$0.00	to the proof of claim relate to goods that were
						DISALLOWED	delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).

## Case 23-13359-VFP Doc 4156-1 Filed 06/24/25 Entered 06/24/25 21:12:17 Desc Exhibit 1 to Order Sustaining Fix Authoritistator's Nine 490 From high Subjection (503(b)(9) Claims No. 1)

					Claim Amount & Classification As Filed	Claim Amount & Classification if Objection Granted	
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class Claim Amount	Claim Class Claim Amount	Grounds for Objection
10	Broadleaf Commerce LLC	6/12/2023	4844	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$181,917.81	Admin \$0.00	Unsecured Claim because: (1) Claim is for services
					503(b)(9) \$181,917.81	503(b)(9) \$0.00	performed (not goods received by the Debtors on or
					Priority \$0.00	Priority \$0.00	after April 3, 2023). Accordingly, claim is not
					GUC \$18,082.19	GUC \$200,000.00	entitled to priority under Section 503(b)(9). (2) The
					Total \$200,000.00	Total \$200,000.00	prepetition services contract was with the debtor
							(not the debtor in possession) and Claimant has not
							extablished that the services, if any, directly and
							substantially benefitted the estates. Accordingly,
							the claim is not entitled to priority under Bankruptcy
							Code 503(b)(1)(A).
11	Ceres Chill Co.	7/6/2023	18815	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant has failed to
					503(b)(9) \$2,777.90	503(b)(9) \$0.00	provide documentation establishing that the goods
					Priority \$0.00	Priority \$0.00	were actually received by the Debtors. The Plan
					GUC \$4,960.57	GUC \$7,738.47	Administrator is informed and believes that the
					Total \$7,738.47	Total \$7,738.47	subject goods were "drop shipped" directly to the
							customer. Accordingly, claim is not entitled to
							priority under Section 503(b)(9).
12	Ceres Chill Co.	7/6/2023	18818	Dung Dung Dahy, Inc.	Secured \$0.00	Secured \$0.00	This claim should be disallowed because it asserts
12	ceres crim co.	7/6/2023	10010	Buy Buy Baby, Inc.	Admin \$0.00	Admin \$0.00	the same liabilities as Claim 18815.
					503(b)(9) \$2,777.90	503(b)(9) \$0.00	the same habilities as claim 16615.
					Priority \$0.00	Priority \$0.00	<del>-</del>
					GUC \$4,960.57	GUC \$0.00	-
					Total \$7,738.47	Total \$0.00	
13	Cerulium Corporation	7/6/2023	11351	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$41,782.56	Admin \$0.00	Unsecured Claim because: (1) Claim is for services
					503(b)(9) \$41,782.56	503(b)(9) \$0.00	performed (not goods received by the Debtors on or
					Priority \$0.00	Priority \$0.00	after April 3, 2023). Accordingly, claim is not
					GUC \$0.00	GUC \$41,782.56	entitled to priority under Section 503(b)(9). (2) The
					Total \$41,782.56	Total \$41,782.56	prepetition services contract was with the debtor
							(not the debtor in possession) and Claimant has not
							extablished that the services, if any, directly and
							substantially benefitted the estates. Accordingly,
							the claim is not entitled to priority under Bankruptcy
							Code 503(b)(1)(A).
14	CGG Home Fashions	5/18/2023	1706	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
1 -		2, 20, 2020			Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) The invoices attached
1					503(b)(9) \$17,551.10	503(b)(9) \$0.00	to the proof of claim relate to goods that were
1					Priority \$0.00	Priority \$0.00	delivered, if at all, before April 3, 2023. (2) Claimant
					GUC \$0.00	GUC \$17,551.10	has failed to provide documentation establishing
					Total \$17,551.10	Total \$17,551.10	that the goods were actually received by the
							Debtors. Accordingly, claim is not entitled to priority
							under Section 503(b)(9).

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					Claim Amount & Classification As	Claim Amount & Classification if	
					Filed	Objection Granted	
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class Claim Amount	Claim Class Claim Amount	Grounds for Objection
15	Chefs Corner Store	6/30/2023	13927	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant has failed to
					503(b)(9) \$9,627.00	503(b)(9) \$0.00	provide documentation establishing that the goods
					Priority \$0.00	Priority \$0.00	were actually received by the Debtors. The Plan
					GUC \$0.00 Total \$9,627.00	GUC \$9,627.00 Total \$9,627.00	Administrator is informed and believes that the subject goods were "drop shipped" directly to the
					10(a) 39,627.00	10(a) \$9,627.00	customer. Accordingly, claim is not entitled to
							priority under Section 503(b)(9).
							priority under section ses(s)(s).
16	Comfort in the Sun, Inc.	8/7/2023	15870	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim was filed after 7/7/23, the bar date
10	Connort in the 3dil, inc.	0/1/2023	15670	bed batti & beyond inc.	Admin \$0.00	Admin \$0.00	appliable to claims under section 503(b)(9) and
					503(b)(9) \$14,748.96	503(b)(9) \$0.00	should be disallowed. If the claim is not disallowed,
					Priority \$0.00	Priority \$0.00	it should be reclassified as a Class 6 General
					GUC \$0.00	GUC \$14,748.96	Unsecured Claim becuase: (1) The invoices attached
					Total \$14,748.96	Total \$14,748.96	to the proof of claim relate to goods that were
							delivered, if at all, before April 3, 2023. Accordingly,
							claim is not entitled to priority under Section
							503(b)(9).
17	Conair LLC	6/8/2023	3980	Buy Buy Baby, Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
1,	Contain EEC	0/0/2023	3360	buy buy baby, me.	Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant has failed to
					503(b)(9) \$1,519.69	503(b)(9) \$0.00	provide documentation establishing that the goods
					Priority \$0.00	Priority \$0.00	were actually received by the Debtors. The Plan
					GUC \$0.00	GUC \$1,519.69	Administrator is informed and believes that the
					Total \$1,519.69	Total \$1,519.69	subject goods were "drop shipped" directly to the
							customer. Accordingly, claim is not entitled to
							priority under Section 503(b)(9).
18	CONAIR LLC	6/8/2023	4139	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
				,	Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) Claimant has failed to
					503(b)(9) \$204,882.74	503(b)(9) \$0.00	provide documentation establishing that the goods
					Priority \$0.00	Priority \$0.00	were actually received by the Debtors. The Plan
					GUC \$1,126,000.02	GUC \$1,330,882.76	Administrator is informed and believes that the
					Total \$1,330,882.76	Total \$1,330,882.76	subject goods were "drop shipped" directly to the
							customer. Accordingly, claim is not entitled to
							priority under Section 503(b)(9).
19	Concord Global Trading	5/23/2023	2225	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
					Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) The invoices attached
		1			503(b)(9) \$14,645.90	503(b)(9) \$0.00	to the proof of claim relate to goods that were
					Priority \$0.00	Priority \$0.00	delivered, if at all, before April 3, 2023. Accordingly,
					GUC \$0.00	GUC \$14,645.90	claim is not entitled to priority under Section
					Total \$14,645.90	Total \$14,645.90	503(b)(9).
20	Conimar Group LLC	6/30/2023	8642	Bed Bath & Beyond Inc.	Secured \$0.00	Secured \$0.00	This claim should be reclassified as a Class 6 General
		1			Admin \$0.00	Admin \$0.00	Unsecured Claim becuase: (1) The invoices attached
					503(b)(9) \$16,275.00	503(b)(9) \$0.00	to the proof of claim relate to goods that were
		1			Priority \$0.00	Priority \$0.00	delivered, if at all, before April 3, 2023. (2) Claimant
					GUC \$0.00	GUC \$16,275.00	has failed to provide documentation establishing
		1			Total \$16,275.00	Total \$16,275.00	that the goods were actually received by the
							Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
		1					under Section 303(b)(3).

### Case 23-13359-VFP Doc 4156-1 Filed 06/24/25 Entered 06/24/25 21:12:17 Desc Exhibit 1 to Order Sustaining PAN Handlist actor's Mind One And in the Dobledton (503(b)(9) Claims No. 1)

					Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class	Claim Amount	Claim Class	Claim Amount	Grounds for Objection
21	Continental Web Press, Inc.	10/9/2023	17751 (Claim also	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date
			filed at Docket No.			\$0.00	Admin	•	appliable to claims under section 503(b)(9) and
			2430)			\$79,302.99	503(b)(9)		should be disallowed. If the claim is not disallowed,
					Priority		Priority		it should be reclassifed as a Class 6 General
						\$0.00		\$79,302.99	Unsecured Claim because: (1) Claim is for services
					Total	\$79,302.99	Total	\$79,302.99	performed (not goods received by the Debtors on or after April 3, 2023).
22	Coola LLC	5/11/2023	838	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General
					Admin	\$0.00	Admin	\$0.00	Unsecured Claim becuase: (1) The invoices attached
					503(b)(9)	\$15,134.71	503(b)(9)	\$0.00	to the proof of claim relate to goods that were
					Priority		Priority		delivered, if at all, before April 3, 2023. (2) Claimant
						\$0.00		\$15,134.71	has failed to provide documentation establishing
					Total	\$15,134.71	Total	\$15,134.71	that the goods were actually received by the
									Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
23	Cozy Products, Inc.	5/30/2023	3095	Bed Bath & Beyond Inc.	Secured		Secured	•	This claim should be reclassified as a Class 6 General
						\$0.00			Unsecured Claim becuase: (1) The invoices attached
						\$29,020.22	503(b)(9)		to the proof of claim relate to goods that were
					Priority		Priority		delivered, if at all, before April 3, 2023. (2) Claimant
						\$70.00		. ,	has failed to provide documentation establishing
					Total	1 \$29,090.22	Total	\$29,090.22	that the goods were actually received by the
									Debtors. The Plan Administrator is informed and
									believes that the subject goods were "drop shipped"
									directly to the customer. Accordingly, claim is not
									entitled to priority under Section 503(b)(9).
24	CS NORCAL INC dba RedHammer	5/31/2023	3227	Bed Bath & Beyond Inc.	Secured	1.	Secured		Claim should be reclassifed as a Class 6 General
	Building Services					\$0.00	Admin	•	Unsecured Claim because: (1) Claim is for services
						\$1,467.30	. ,, ,		performed (not goods received by the Debtors on or
					Priority		Priority		after April 3, 2023).
						\$15,679.54		\$17,146.84	-
25	Contain Borrandination C. L.	0/45/2022	47420	Dad Dath O David d		\$17,146.84	Total	. ,	This daily was filed after 7/7/22 the head in
25	Custom Personalization Solutions	9/15/2023	17429	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured Admin	•	This claim was filed after 7/7/23, the bar date
1						\$0.00	503(b)(9)		appliable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed,
1					Priority		Priority		should be reclassified as a Class 6 General
1						\$0.00	GUC		Unsecured Claim becuase: (1) The invoices attached
1						1 \$67,972.80	Total	,	to the proof of claim relate to goods that were
1					Total	707,372.00	Total	DISALLOWED	delivered, if at all, before April 3, 2023. (2) Claimant
1								5	has failed to provide documentation establishing
1									that the goods were actually received by the
1									Debtors. Accordingly, claim is not entitled to priority
									under Section 503(b)(9).
1									